IN THE CLAIMS

Cancel independent Claim 1 and rewrite in amended form as Claim 4. Amend Claim 2. Add new Claim 5. The changes in these claims are shown with ~~strikethroughs~~ or [[ ]] double brackets for deleted matter and underlining for added matter.

1. Cancelled.

2. (Currently Amended) A flame retardant resin composition

which comprises 0.2 to 20 parts by weight of the flame retardant (A) comprising an aromatic group-containing organosiloxane compound according to Claim 4[[1]] relative to 100 parts by weight of a resin (B) having an oxygen or sulfur atom and an aromatic ring within the molecule thereof.

3. (Original) The flame retardant resin composition according to Claim 2,

wherein the aromatic group-containing organosiloxane compound (A) is dispersed with the number average dispersed particle diameter within the range of 0.01 μm to 0.5 μm in the resin (B) having an oxygen or sulfur atom and an aromatic ring within the molecule thereof.

4. (New) A flame retardant comprising:

an aromatic group-containing organosiloxane compound having the mean composition formula $R^1_mR^2_nSiO(4-m-n)/2$ in which

R^1 represents a univalent aliphatic hydrocarbon group containing 1 to 4 carbon atoms,

R^2 represents a univalent aromatic hydrocarbon group containing 6 to 24 carbon atoms,

R^1 and R^2 each may contain two or more species, and

m and n are numbers satisfying the mathematical relationships

$1.1 \leqq m + n \leqq 1.7$ and $0.4 \leqq n/m \leqq 2.5$,

wherein the aromatic group-containing organosiloxane compound comprises Q unit (SiO_2) as an essential unit or consists of M unit ($R_3SiO_{0.5}$) and T unit ($RSiO_{1.5}$);

said compound being non-flowable at 23°C, flowable at 200°C, non-gelatable when at 200°C and stirred for 30 minutes; and

said compound having a number average molecular weight of not less than 2,000 and being dissolvable in an amount of not less than 100 g in one liter of a toluene solvent at a temperature of 23°C.

5. (New) The flame retardant according to Claim 4, wherein the aromatic group-containing organosiloxane compound comprises Q unit (SiO_2) as an essential unit and at least one member selected from the group consisting of M unit ($R_3SiO_{0.5}$), D unit (R_2SiO) and T unit ($RSiO_{1.5}$).